

FYE 2009 Review - Balance Sheet

School District: Jenkins Independent
 Audit Firm Name: Dennis Wayne Fleming
 Date: 2/1/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (10)						
Fund 1 - Total Assets	329,727.80	373,932.10	-44,204.30	373,932.00	0.10	
Fund 1 - Total Liabilities	7,701.26	36,207.83	-28,506.57	36,208.00	-0.17	
Fund 1 - Reserve for Enc. Prior Year – 8755	6,232.29	0.00	6,232.29	0.00	0.00	
Fund 1 - Reserve for Sick Leave – 8762	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Reserved – 875X and 876X, not 8755 or 8762	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Unreserved – 8770	315,794.25	337,724.27	-21,930.02	337,724.00	0.27	
Fund 1 - Fund Balance – Net	322,026.54	337,724.27	-15,697.73	337,724.00	0.27	
Fund 1 - Total Liabilities and Fund Balance	329,727.80	373,932.10	-44,204.30	373,932.00	0.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Sick Leave						
Fund 1 - Current Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Noncurrent Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Total Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (20)						
Fund 2 - Total Assets	59.34	59.34	0.00	112,912.00	-112,852.66	Refer Pg 9 Financial Audit Report, difference is reporting a zero in Cash and Cash Equivalents and Balance Sheet is reporting a (112,912) in Cash and Cash Equivalents
Fund 2 - Total Liabilities	59.34	59.34	0.00	112,912.00	-112,852.66	
Fund 2 - Reserved Fund Balance	13,727.56	0.00	13,727.56	0.00	0.00	
Fund 2 - Unreserved Fund Balance	-13,727.56	0.00	-13,727.56	0.00	0.00	
Fund 2 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 2 - Total Liabilities and Fund Balance	59.34	59.34	0.00	112,912.00	-112,852.66	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (31)						
Fund 310 - Total Assets	63,212.21	70,116.01	-6,903.80	70,116.00	0.01	
Fund 310 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Reserved Fund Balance	70,116.01	70,116.01	0.00	70,116.00	0.01	
Fund 310 - Unreserved Fund Balance	-6,903.80	0.00	-6,903.80	0.00	0.00	
Fund 310 - Fund Balance – Net	63,212.21	70,116.01	-6,903.80	70,116.00	0.01	
Fund 310 - Total Liabilities and Fund Balance	63,212.21	70,116.01	-6,903.80	70,116.00	0.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (32)						
Fund 320 - Total Assets	173,208.90	166,305.10	6,903.80	166,305.00	0.10	
Fund 320 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 320 - Reserved Fund Balance	75,318.20	75,318.20	0.00	75,318.00	0.20	
Fund 320 - Unreserved Fund Balance	97,890.70	90,986.90	6,903.80	90,987.00	-0.10	
Fund 320 - Fund Balance – Net	173,208.90	166,305.10	6,903.80	166,305.00	0.10	
Fund 320 - Total Liabilities and Fund Balance	173,208.90	166,305.10	6,903.80	166,305.00	0.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (36)						
Fund 360 - Total Assets	98,386.15	116,249.21	-17,863.06	116,249.00	0.21	
Fund 360 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 360 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 360 - Unreserved Fund Balance	98,386.15	116,249.21	-17,863.06	116,249.00	0.21	
Fund 360 - Fund Balance – Net	98,386.15	116,249.21	-17,863.06	116,249.00	0.21	
Fund 360 - Total Liabilities and Fund Balance	98,386.15	116,249.21	-17,863.06	116,249.00	0.21	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 (Debt Service) (40)						
Fund 400 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 (Debt Service SFCC) (41)						
Fund 410 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Assets - Governmental Funds	664,594.40	726,661.76	-62,067.36	839,514.00	-112,852.24	Refer Pg 9 Financial Audit Report, difference is reporting a zero in Cash and Cash Equivalents and Balance Sheet is reporting a (112,912) in Cash and Cash Equivalents in Special Fund 2
Total Liabilities - Governmental Funds	7,760.60	36,267.17	-28,506.57	149,120.00	-112,852.83	
Reserved Fund Balance - Governmental Funds	165,394.06	145,434.21	19,959.85	145,434.00	0.21	
Unreserved Fund Balance - Governmental Funds	491,439.74	544,960.38	-53,520.64	544,960.00	0.38	
Fund Balance – Net - Governmental Funds	656,833.80	690,394.59	-33,560.79	690,394.00	0.59	
Total Liabilities and Fund Balance - Governmental Funds	664,594.40	726,661.76	-62,067.36	839,514.00	-112,852.24	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 (Food Service) (51)						
Fund 51 - Total Current Assets	-41,484.15	440.67	-41,924.82	38,904.00	-38,463.33	Refer Pg 13 Financial Audit Report is reporting zero in Cash and Cash Equivalents and Balance Sheet is Reporting a (38,463.40) in Cash and Cash Equivalents
Fund 51 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Total Assets	-41,484.15	440.67	-41,924.82	38,904.00	-38,463.33	
Fund 51 - Total Liabilities	0.00	440.67	-440.67	38,904.00	-38,463.33	
Fund 51 - Net Assets	-41,484.15	0.00	-41,484.15	16,069.00	-16,069.00	
Fund 51 - Total Liabilities and Net Assets	-41,484.15	440.67	-41,924.82	54,973.00	-54,532.33	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service) (81)						
Fund 81 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Total Non-current Assets	17,096.17	16,069.03	1,027.14	16,069.00	0.03	
Fund 81 - Total Assets	17,096.17	16,069.03	1,027.14	16,069.00	0.03	
Fund 81 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Net Assets	16,069.03	16,069.03	0.00	16,069.00	0.03	
Fund 81 - Total Liabilities and Net Assets	16,069.03	16,069.03	0.00	16,069.00	0.03	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Food Service (Funds 51 and 81 combined)						
Fund 51 and 81 - Total Current Assets	-41,484.15	440.67	-41,924.82	38,904.00	-38,463.33	Refer Pg 13 Financial Audit Report is reporting zero in Cash and Cash Equivalents and Balance Sheet is Reporting a (38,463.40) in Cash and Cash Equivalents in Food Service Fund 51
Fund 51 and 81 - Total Non-current Assets	17,096.17	16,069.03	1,027.14	16,069.00	0.03	
Fund 51 and 81 - Total Assets	-24,387.98	16,509.70	-40,897.68	54,973.00	-38,463.30	
Fund 51 and 81 - Total Liabilities	0.00	440.67	-440.67	38,904.00	-38,463.33	
Fund 51 and 81 - Net Assets	-24,387.98	16,069.03	-40,457.01	16,069.00	0.03	
Fund 51 and 81 - Total Liabilities and Net Assets	-24,387.98	16,509.70	-40,897.68	54,973.00	-38,463.30	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 52 (Day Care Operations) (52)						
Fund 52 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 54 (Adult Education Operations) (54)						
Fund 54 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 5X (Other Proprietary Operations) (5X)						
Fund 5X - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Current Assets - Proprietary Funds	-41,484.15	440.67	-41,924.82	38,904.00	-38,463.33	Refer Pg 13 Financial Audit Report is reporting zero in Cash and Cash Equivalents and Balance Sheet is Reporting a (38,463.40) in Cash and Cash Equivalents in Food Service Fund 51
Total Non-current Assets - Proprietary Funds	17,096.17	16,069.03	1,027.14	16,069.00	0.03	
Total Assets - Proprietary Funds	-24,387.98	16,509.70	-40,897.68	54,973.00	-38,463.30	
Total Liabilities - Proprietary Funds	0.00	440.67	-440.67	38,904.00	-38,463.33	
Net Assets - Proprietary Funds	-24,387.98	16,069.03	-40,457.01	16,069.00	0.03	
Total Liabilities and Net Assets - Proprietary Funds	-24,387.98	16,509.70	-40,897.68	54,973.00	-38,463.30	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 6X (Fiscal Agent Funds) (6X)						
Fund 6X - Total Assets	0.00	0.00	0.00	20,567.00	-20,567.00	
Fund 6X - Total Liabilities	0.00	0.00	0.00	20,567.00	-20,567.00	
Fund 6X - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities and Fund Balance	0.00	0.00	0.00	20,567.00	-20,567.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 7XXX (Trust and Agency Funds) (7XXX)						
Fund 7XXX - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Assets - Fiduciary Funds	0.00	0.00	0.00	20,567.00	-20,567.00	
Total Liabilities - Fiduciary Funds	0.00	0.00	0.00	20,567.00	-20,567.00	
Reserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Unreserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Fund Balance – Net - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Liabilities and Fund Balance - Fiduciary Funds	0.00	0.00	0.00	20,567.00	-20,567.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 8 (Government Assets)						
Fund 8 - Fund Balance – Net	1,360,452.65	3,376,742.93	-2,016,290.28	3,376,743.00	-0.07	Refer Pg 27 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 81 (Food Service Assets)					
Fund 81 - Fund Balance – Net	17,096.17	16,069.03	1,027.14	16,069.00	0.03 Refer Pg 13 and 27 Note D Financial Audit Report
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 82 (Day Care Assets)					
Fund 82 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 84 (Adult Education Assets)					
Fund 84 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 8X (Other Proprietary Fund Assets)					
Fund 8X - Fund Balance – Net	17,096.17	16,069.03	1,027.14	0.00	16,069.03 Program Error , Should be zero
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Capital Assets					
Total Capital Assets - Fund Balance – Net	1,394,644.99	3,408,880.99	-2,014,236.00	3,392,812.00	16,068.99 Refer Pg 13 and 27 Note D Financial Audit Report